

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-1813/P5dn  
MED:wlj

December 23, 2015

To allow for quicker review I wanted to get this draft out as soon as possible. As with the previous version of the draft, I plan to have produced copies of what the code chapters would look like with the changes in the bill applied, in order to provide for easier review. I will also try to produce documents to compare those chapters to the ones produced for the last version. I will provide those to your office as soon as possible and review them myself as well. Please also note the following:

1. Section Accy 7.04 (1) (renumbered in the draft to s. Accy 2.203) appears to address transferring credit on sections of the CPA exam taken in other jurisdictions. As we discussed, we decided to leave the provision as is for the time being. However, reading it again, I believe the provision addresses transfer of sections of the CPA exam taken in other states and whether a person may carry credit for those sections over to Wisconsin. (I think the reference to “grades” may be referring to the scores received on those sections.) Specifically, s. Accy 2.203, as renumbered, requires that the exams be “passed in accordance with rules applicable to Wisconsin candidates”; I take this to mean that the other jurisdiction must require the same passing score and have other requirements that Wisconsin does for taking the exam. If you agree that this is what this provision is addressing and that it is still important to retain, I think it should go in the subchapter dealing with examinations, and not in the education subchapter. I would also note that current s. Accy 3.08, which is marked for repeal in the bill, seems to address the same topic.

2. I tried to revise s. Accy 4.101 (8) as we discussed, but upon further review I came to the conclusion that this provision addresses two separate concepts: 1) engaging in conduct, such as incompetence, that reflects poorly on the licensee; and 2) having an impairing physical or mental condition. Instead of further trying to combine these two concepts into one, I thought it made sense to rewrite the language to instead delineate them as two distinct concepts. So I numbered them s. Accy 4.101 (8) and (9) and renumbered the subsequent provisions accordingly. Please let me know if you think further changes might be warranted or if you think these changes have made things worse or more unclear. Also, let me know if you think s. Accy 4.101 should also list as grounds for discipline a violation of any of rules, standards, or other laws that apply to CPAs.

3. I made a handful of other minor, nonsubstantive changes, including changing instances of the term “examining board” to “board” to conform to the bill’s creation of the defined term “board.”

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